



3015 (02-09-04)

ANNUAL REPORT

OF

Name: LYNDON STATION MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 174
LYNDON STATION, WI 53944-0174

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LYNDON STATION MUNICIPAL WATER UTILITY**Utility Address:** P.O. BOX 174

LYNDON STATION, WI 53944-0174

When was utility organized? 1/1/1937**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS RACHEL DOMBROSKI**Title:** UTILITY CLERK**Office Address:**

P.O. BOX 174

LYNDON STATION, WI 53944

Telephone: (608) 666 - 3005**Fax Number:****E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: DEBRA WELCH**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** CLIFTON GUNDERSON LLP

435 JULIE STREET

P.O. BOX 547

TOMAH, WI 54660

Telephone: (608) 372 - 2177**Fax Number:** (608) 372 - 5462**E-mail Address:** debra welch @clifton cpa.com

President, chairman, or head of utility commission/board or committee:

Name: DONALD COUGHLIN**Title:** VILLAGE PRESIDENT**Office Address:**

306 PROSPECT STREET

LYNDON STATION, WI 53944

Telephone: (608) 666 - 2500**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:****Period covered by most recent audit:**

Names and titles of utility management including manager or superintendent:

Name: MR STEVE KLINKO**Title:** PUBLIC WORKS DIRECTOR**Office Address:**

P.O. BOX 408

LYNDON STATION, WI 53944

Telephone: (608) 666 - 2138**Fax Number:****E-mail Address:**

Name of utility commission/committee: RAN BY VILLAGE BOARD

Names of members of utility commission/committee:

MR DONALD COUGHLIN, VILLAGE PRESIDENT

MS CAROL DOYLE

MR ED MC DONALD

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	41,636	40,192	1
Operating Expenses:			
Operation and Maintenance Expense (401)	24,487	40,472	2
Depreciation Expense (403)	8,903	8,719	3
Amortization Expense (404)	0	0	4
Taxes (408)	10,445	10,222	5
Total Operating Expenses	43,835	59,413	
Net Operating Income	(2,199)	(19,221)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(2,199)	(19,221)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	4,151	3,953	8
Interest and Dividend Income (419)	687	578	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	4,838	4,531	
Total Income	2,639	(14,690)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	2,639	(14,690)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	0	0	
Net Income	2,639	(14,690)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	26,379	41,069	19
Balance Transferred from Income (433)	2,639	(14,690)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	29,018	26,379	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
FROM CELLULAR PHONE COMPANY-ANTENA ON TOWER	4,151	3
Total (Acct. 418):	4,151	
Interest and Dividend Income (419):		
ON SAVINGS	72	4
FROM SPECIAL ASSESSMENT	615	5
Total (Acct. 419):	687	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	41,636	0	0	0	41,636	1
Less: interdepartmental sales	140		0	0	140	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	41,496	0	0	0	41,496	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	587,886	582,609	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	144,804	135,406	2
Net Utility Plant	443,082	447,203	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	3,995	0	5
Other Investments (124)	8,764	9,465	6
Special Funds (125)	0	0	7
Total Other Property and Investments	12,759	9,465	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	8,754	2,867	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	9,245	8,456	11
Other Accounts Receivable (143)	5,011	7,880	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	16,190	27,943	14
Materials and Supplies (150)	8,908	8,883	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	48,108	56,029	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	503,949	512,697	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	145,091	140,891	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	29,018	26,379	23
Total Proprietary Capital	174,109	167,270	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	2,250	26
Total Long-Term Debt	0	2,250	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	6,899	11,039	28
Payables to Municipality (233)	10,825	19,271	29
Customer Deposits (235)			30
Taxes Accrued (236)	994	1,745	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)		0	33
Total Current and Accrued Liabilities	18,718	32,055	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	311,122	311,122	38
Total Liabilities and Other Credits	503,949	512,697	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	587,886	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	587,886	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	144,804	0	0	0	9
Total Accumulated Provision	144,804	0	0	0	
Net Utility Plant	443,082	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	135,406				135,406	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	8,903				8,903	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	575				575	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	9,478	0	0	0	9,478	13
Debits during year						14
Book cost of plant retired	80				80	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	80	0	0	0	80	19
Balance End of Year	144,804	0	0	0	144,804	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.62%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	8,908	8,883	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	8,908	8,883	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	140,891	1
Changes during year (explain):		
SERVICE ADDED BY VILLAGE	4,200	2
Balance end of year	145,091	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
DUE TO BLOCK GRANT	09/30/1994	09/30/1999	0.00%		1
Total for Account 224				<u>0</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	1,745	1
Accruals:		
Charged water department expense	10,445	2
Charged electric department expense		3
Charged sewer department expense	186	4
Other (explain):		
NONE		5
Total Accruals and other credits	10,631	
Taxes paid during year:		
County, state and local taxes	9,852	6
Social Security taxes	1,483	7
PSC Remainder Assessment	47	8
Other (explain):		
NONE		9
Total payments and other debits	11,382	
Balance end of year	994	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	311,122	0	0	0	0	311,122	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	311,122	0	0	0	0	311,122	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	91,984					91,984	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO SEWER	3,995	1
Total (Acct. 123):	3,995	
Other Investments (124):		
SPECIAL ASSESSMENT RECEIVABLE	8,764	2
Total (Acct. 124):	8,764	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	9,245	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	9,245	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
MISC REPAIRS DONE FOR INDIVIDUALS	491	12
DUE FROM CUSTOMERS-SERVICES ADDED IN 2000	3,316	13
MISC OTHER	1,204	14
Total (Acct. 143):	5,011	
Receivables from Municipality (145):		
DUE FROM VILLAGE -VARIOUS ITEMS	1,124	15
DUE FROM SEWER-ALLOCATED METER EXPENSES	5,859	16
DUE FROM SEWER-TEMPORARY LOAN	9,207	17
Total (Acct. 145):	16,190	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		20
Total (Acct. 183):	0	
Payables to Municipality (233):		
PROPERTY TAX EQUIVALENT-2001	9,852	21
INSURANCE ALLOCATION-2001	650	22
MISC OTHER ITEMS	323	23
Total (Acct. 233):	10,825	
Other Deferred Credits (253):		
NONE		24
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	585,247	0	0	0	585,247	1
Materials and Supplies	8,895	0	0	0	8,895	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	140,105	0	0	0	140,105	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	311,122	0	0	0	311,122	6
Other (specify):					0	7
Average Net Rate Base	142,915	0	0	0	142,915	
Net Operating Income	(2,199)	0	0	0	(2,199)	8
Net Operating Income as a percent of						
Average Net Rate Base	-1.54%	N/A	N/A	N/A	-1.54%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	142,991	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	27,698	3
Other (Specify):		4
Total Average Proprietary Capital	170,689	
Net Income		
Net Income	2,639	5
Percent Return on Proprietary Capital	1.55%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

ONE SERVICE ADDED.

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-05)

INCREASE IN CASH REFLECT NET INCOME AND POSITVE CASH FLOW FOR THE UTILITY DUE TO A RELATIVELY LIGHT YEAR OF REPAIRS.

INVESTMENT IN MUNICIPALITY (A/C 123) REFLECTS A LOAN GIVEN TO SEWER UTILITY, WITH NO REPAYMENT SCHEDULE AGREED UPON.

RECEIVABLE FROM MUNICIPALITY (A/C 145) REFLECTS THE VILLAGE'S PAY-OFF OF OLD BALANCES. THE SEWER STILL HAS OLD BALANCES WHICH ARE ANTICIPATED TO BE REPAID DURING 2002

ACCOUNTS PAYABLE DECLINE REFLECTS LESS OWED TO VENDORS FOR REPAIR ANI CAPITAL ITEMS AT YEAR END COMPARED TO 2000.

DECREASE IN OTHER LONG TERM DEBT REFLECTS THE REPAYMENT OF THE BLOCK GRANT LOAN OWED TO THE VILLAG OF LYNDON STATION.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

no response; antenna rental should be a/c 474 in future, item 2 - salaries less than \$10,000 probably no benefits. 1/31/03 ele

August 27, 2002

Ms. Rachel Dombroski, Utility Clerk
Lyndon Station Municipal Water Utility
P.O. Box 174
Lyndon Station, WI 53944-0174

2001 Analytical Review DWCCA-3250-PJL

Dear Ms. Dombroski:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issue(s):

1. Please explain why there are no dollars reported in Account 686, Employees Pensions and Benefits on page W-5.
2. In our letter dated December 11, 2001, concerning our review of the utility's 2000 annual report we wrote the following: During our review of Account 143, Other Accounts Receivable on page F-18, we noted \$331 described as rent from a phone company for antenna on tower. In the future, please report the income from the antenna on the water tower in Account 474, Other Water Revenues on page W-4.

In reviewing the 2001 annual report we note that this item is now reported in Account 418, Non operating Rental Income on page F-2. Please explain and confirm that this item will be reported in Account 474 in the future.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist

FINANCIAL SECTION FOOTNOTES

Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\3250.doc
VILLAGE BOARD
LYNDON STATION MUNICIPAL WATER UTILITY
LYNDON STATION, WISCONSIN

WE HAVE COMPILED LYNDON STATION MUNICIPAL WATER UTILITY ANNUAL REPORT
INCLUDED IN THE ACCOMPANYING PRESCRIBED FORM FOR THE VILLAGE OF LYNDON
STATION, WISCONSIN AS OF DECEMBER 31, 2001 AND FOR THE YEAR THEN ENDED, IN
ACCORDANCE WITH STATEMENTS ON STANDARDS FOR ACCOUNTING AND REVIEW SERVICES
ISSUED BY THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ADDOUNTANTS.

OUR COMPILATION WAS LIMITED TO PRESENTING IN THE FORM PRESCRIBED BY THE
PUBLIC SERVICE COMMISSION INFORMATION THAT IS THE REPRESENTATION OF
MANAGEMENT. WE HAVE NOT AUDITED OR REVIEWED THE REPORT REFERRED TO ABOVE
AND, ACCORDINGLY, DO NOT EXPRESS AN OPINION OR ANY OTHER FORM OF ASSURANCE
ON IT.

THIS REPORT IS PRESENTED IN ACCORDANCE WITH THE REQUIREMENTS OF THE PUBLIC
SERVICE COMMISSION WHICH DIFFER FROM GENERALLY ACCEPTED ACCOUNTING
PRINCIPLES. ACCORDINGLY, THIS REPORT IS NOT DESIGNED FOR THOSE WHO ARE NOT
INFORMED ABOUT SUCH DIFFERENCES.

CLIFTON GUNDERSON LLP

TOMAH, WISCONSIN
MARCH 24, 2002

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	40,244	1
Total Sales of Water	40,244	
Other Operating Revenues		
Forfeited Discounts (470)	453	2
Other Water Revenues (474)	939	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,392	
Total Operating Revenues	41,636	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	17,041	5
General Operating Expenses (680-690)	7,446	6
Total Operation and Maintenance Expenses	24,487	
Other Operating Expenses		
Depreciation Expense (403)	8,903	7
Amortization Expense (404)		8
Taxes (408)	10,445	9
Total Other Operating Expenses	19,348	
Total Operating Expenses	43,835	
NET OPERATING INCOME	(2,199)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	3	369	640	2
Industrial				3
Total Unmetered Sales to General Customers (460)	3	369	640	
Metered Sales to General Customers (461)				
Residential	194	8,563	18,787	4
Commercial	23	2,248	3,687	5
Industrial	6	1,193	2,056	6
Total Metered Sales to General Customers (461)	223	12,004	24,530	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		14,077	8
Other Sales to Public Authorities (464)	5	399	857	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	103	140	12
Total Sales of Water	234	12,875	40,244	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	14,077	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	14,077	
Forfeited Discounts (470):		
Customer late payment charges	453	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	453	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	566	7
Other (specify):		
MISC OTHER	373	8
Total Other Water Revenues (474)	939	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	6,652	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,562	3
Chemicals (630)	4,449	4
Supplies and Expenses (640)	1,296	5
Repairs of Water Plant (650)	1,082	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	17,041	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,825	8
Office Supplies and Expenses (681)	2,279	9
Outside Services Employed (682)	1,692	10
Insurance Expense (684)	650	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	7,446	
Total Operation and Maintenance Expenses	24,487	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		9,852	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		186	2
Net property tax equivalent		9,666	
Social Security		732	3
PSC Remainder Assessment		47	4
Other (specify): NONE			5
Total tax expense		10,445	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Juneau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.239010				3
County tax rate	mills		7.350730				4
Local tax rate	mills		4.582460				5
School tax rate	mills		13.650800				6
Voc. school tax rate	mills		2.875620				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.698620				10
Less: state credit	mills		1.636670				11
Net tax rate	mills		27.061950				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.582460				14
Combined School Tax Rate	mills		16.526420				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.108880				17
Total Tax Rate	mills		28.698620				18
Ratio of Local and School Tax to Total	dec.		0.735536				19
Total tax net of state credit	mills		27.061950				20
Net Local and School Tax Rate	mills		19.905050				21
Utility Plant, Jan. 1	\$	582,609	582,609				22
Materials & Supplies	\$	8,883	8,883				23
Subtotal	\$	591,492	591,492				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	591,492	591,492				26
Assessment Ratio	dec.		0.836752				27
Assessed Value	\$	494,932	494,932				28
Net Local & School Rate	mills		19.905050				29
Tax Equiv. Computed for Current Year	\$	9,852	9,852				30
Tax Equivalent per 1994 PSC Report	\$	7,975					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	9,852					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	100		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	4,863		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	4,963	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	6,065		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	9,332		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	15,397	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,361		23
Total Water Treatment Plant	5,361	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	85		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			100	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			4,863	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	4,963	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			6,065	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			9,332	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	15,397	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			5,361	23
Total Water Treatment Plant	0	0	5,361	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			85	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	5,550		26
Transmission and Distribution Mains (343)	403,140		27
Fire Mains (344)	0		28
Services (345)	82,657	4,200	29
Meters (346)	22,345	1,157	30
Hydrants (348)	37,340		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	551,117	5,357	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	495		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	5,276		38
Other Tangible Property (390)	0		39
Total General Plant	5,771	0	
Total utility plant in service directly assignable	582,609	5,357	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	582,609	5,357	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			5,550 26
Transmission and Distribution Mains (343)			403,140 27
Fire Mains (344)			0 28
Services (345)			86,857 29
Meters (346)	80		23,422 30
Hydrants (348)			37,340 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	80	0	556,394
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			495 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			5,276 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	5,771
Total utility plant in service directly assignable	80	0	587,886
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	80	0	587,886

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,395	1,395	1
February			1,292	1,292	2
March			1,411	1,411	3
April			1,429	1,429	4
May			1,480	1,480	5
June			1,585	1,585	6
July			1,905	1,905	7
August			1,709	1,709	8
September			1,510	1,510	9
October			1,589	1,589	10
November			1,330	1,330	11
December			1,212	1,212	12
Total annual pumpage	0	0	17,847	17,847	
Less: Water sold				12,875	13
Volume pumped but not sold				4,972	14
Volume sold as a percent of volume pumped				72%	15
Volume used for water production, water quality and system maintenance				171	16
Volume related to equipment/system malfunction				993	17
Non-utility volume NOT included in water sales				117	18
Total volume not sold but accounted for				1,281	19
Volume pumped but unaccounted for				3,691	20
Percent of water lost				21%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				98	23
Date of maximum: 8/1/2001					24
Cause of maximum:					25
BULK WATER SALE TO ROAD CONTRACTOR					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				20	26
Date of minimum: 1/12/2001					27
Total KWH used for pumping for the year				29,577	28
If water is purchased: Vendor Name: NONE					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
PROSPECT STREET	1	196	10	380,000	Yes	1
OAK STREET	2	351	10	648	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2		1
Location	WELLHOUSE #1	WELLHOUSE #2		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	POMONA	FAIRBANKS		5
Year Installed	1937	1948		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	215	310		8
Pump Motor or Standby Engine Mfr	GE	GE		10
Year Installed	1937	1948		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	20	30		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
Year constructed	1937		5
Primary material (earthen, steel, concrete, other)	STEEL		6
Elevation difference in feet (See Headnote 3.)	140		7
Total capacity in gallons (actual)	40,000		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		13
Is a corrosion control chemical used (yes, no)?	Y		14
Is water fluoridated (yes, no)?	N		15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	300	0	0	(300)	0	1
P	D	2.000	1,180	0	0	0	1,180	2
M	D	4.000	750	0	0	0	750	3
M	D	6.000	17,590	0	0	0	17,590	4
M	D	8.000	7,225	0	0	0	7,225	5
P	D	8.000	190	0	0	0	190	6
P	D	12.000	4,788	0	0	0	4,788	7
Total Within Municipality			32,023	0	0	(300)	31,723	
Total Utility			32,023	0	0	(300)	31,723	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	181	1	0	0	182	2	1
M	1.000	31	0	0	0	31		2
M	1.500	3	0	0	0	3		3
M	2.000	6	0	0	0	6		4
M	4.000	1	0	0	0	1		5
Total Utility		222	1	0	0	223	2	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	227	12	2	0	237	19	1
1.000	3	0	0	0	3	0	2
1.500	1	0	0	0	1	0	3
2.000	5	0	0	0	5	0	4
3.000	1	0	0	0	1	0	5
Total:	237	12	2	0	247	19	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	195	19	3	3	0	17	237	1
1.000	0	2	0	1	0	0	3	2
1.500	0	1	0	0	0	0	1	3
2.000	0	1	3	1	0	0	5	4
3.000	0	0	0	0	1	0	1	5
Total:	195	23	6	5	1	17	247	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	44				44	2
Total Fire Hydrants	44	0	0	0	44	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	44
Number of distribution system valves end of year:	85
Number of distribution valves operated during year:	7

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C 640 AND A/C 650 ARE DOWN THIS YEAR DUE TO THE FACT NO UNUSUAL LARGE REPAIRS WERE NECESSARY DURING 2001, AS WAS THE CASE IN 2000. IN 2000 UTILITY WAS REPAIRING MANY WATER LINE AND VALVE LEAKS AND BREAKS.

Pumping and Purchased Water Statistics (Page W-10)

KWH ARE OBTAINED FROM THE MONTHLY BILLS. IT APPEARS THAT WE ARE PAYING HIGHER THAN THE STATE AVERAGE.

Water Mains (Page W-15)

WATER MAIN ADJUSTMENT CORRECTS STATISTICS.

Water Services (Page W-16)

ONE 3/4 INCH SERVICE ADDED BY VILLAGE. VILLAGE PAID THE ACTUAL COST OF ADDITION.

Hydrants and Distribution System Valves (Page W-18)

MAINTENANCE MAN IS AWARE OF THE REQUIRED OPERATION REQUIREMENTS AND WILL ATTEMPT TO OPERATE MORE VALVES THIS YEAR.
